

# Certification of Impact Fee Report

Name South Davis Sewer District  
Fiscal Year Ended 12/31/10

Form: CIF-CERT-1-2010

## Basic Form Instructions

### Impact Fee Reporting

In compliance with section 11-36-301 of the Utah Code, local political subdivisions collecting impact fees are required to submit a report to the State Auditor that identifies:

- \* Impact fee funds by the year in which they are received
- \* The project from which the funds are collected
- \* The capital projects for which the funds were budgeted
- \* The projected schedule for expenditure

The State Auditor's Office has prepared an example of this report and a certification form for local governments to include with the report when it is submitted. The example report and form are available on the Local Government Forms webpage (<http://www.sao.utah.gov/lgForms.html>).

## Part I Certification

In compliance with section 11-36-301, Utah Code, as amended, which states in effect:

"Each local political subdivision collecting impact fees shall: . . . establish a report that: (a) identifies impact fee funds by the year in which they were received, the project from which the funds were collected, the capital projects for which the funds were budgeted, and the projected schedule for expenditure; (b) is in a format developed by the state auditor; (c) is certified by the local political subdivision's chief financial officer; and (d) is transmitted annually to the state auditor."

I, the undersigned, certify that the attached impact fees report is a true, correct and complete copy of the report of impact fees on hand at fiscal/calendar year ending 12/31/10 and their scheduled intended use.

Mark R. Katter

  
Chief Financial Officer

05/19/11

Date

801-295-3469

Phone Number

[mkatter@sdsd.us](mailto:mkatter@sdsd.us)

Email Address

**SOUTH DAVIS SEWER DISTRICT**  
Schedule of Impact Fees  
For the Year Ending December 31, 2010

Project/Development	Lot/Building	Date Received	Amount	Monthly Subtotal
Orchard Pines PUD	Lots 18-19	1/14/2010	2,912.00	
NSL Industrial Park	Lot 52	1/19/2010	1,019.20	
Mountain View	Lots 324 & 411	1/21/2010	2,912.00	
Greenhouse Circle	Lot 1	1/27/2010	1,456.00	
Foxboro North 3	Lots 313, 335, & 333	1/28/2010	4,368.00	12,667.20
Heritage Point	Lot 34	2/1/2010	1,456.00	
Heritage Point	Lot 13	2/2/2010	1,456.00	
Sahara Red Condos	Unit B	2/2/2010	655.20	
Foxboro North	Lots 314 & 847	2/4/2010	2,912.00	
Foxboro 848 W 665 N	Unit A1	2/9/2010	4,440.80	
Thunder Mountain B	Lot 1	2/10/2010	1,456.00	
Mountain View	Lot 327	2/16/2010	1,456.00	
Pineae Village PUD	Lot 108	2/18/2010	1,456.00	
Foxboro North	Lot 828	2/18/2010	1,456.00	
Foxboro North	Lot 727	2/23/2010	1,456.00	
Poulson Place	Lot 2	2/24/2010	1,456.00	
Mountain View	Lot 407	2/25/2010	1,456.00	21,112.00
Mountain View	Lots 319 & 414	3/2/2010	2,912.00	
NSL Industrial Park	Unit 6	3/3/2010	2,256.80	
Mountain View	Lot 310	3/11/2010	1,456.00	
Mountain View	Lots 211-214, & 401	3/11/2010	7,280.00	
Mountain View	Lots 219-224	3/12/2010	8,736.00	
Valentine Estates	Lots 301-310, & 330	3/17/2010	16,016.00	
RSW Holdings LLC	IMP-C10-014	3/19/2010	3,785.60	
Foxboro North	Lots 830 & 833	3/26/2010	2,912.00	
Riverbend	Lot 4	3/26/2010	5,532.80	
Mountain View	Lot 401	3/29/2010	1,456.00	52,343.20
Haskel Homes	585 N Main St Centerville	4/1/2010	1,456.00	
Valentine Estates	Lots 209-210, 313,315, 339-340	4/5/2010	8,736.00	
Foxboro North	Lots 802, 729, 832, 846, & 336	4/7/2010	7,280.00	
Silver Creek Commercial	Lot 4	4/23/2010	1,674.40	
Foxboro South	Lot 445	4/26/2010	1,456.00	
Pineae Village PUD	Lot 151	4/27/2010	17,472.00	
Williamsberg Place	Lot 6	4/27/2010	1,456.00	
Summerwood Est	Lot 307	4/28/2010	1,456.00	
Valentine Estates	Lot 211	4/28/2010	1,456.00	42,442.40
Orchard Pines PUD	Lots 4-7	5/11/2010	5,824.00	
TierraView Condos	Lots 8-9	5/19/2010	2,912.00	
Huggard Sub	Lots 1-2	5/25/2010	2,912.00	11,648.00
Pineae Village PUD	Lot 306	6/7/2010	17,472.00	
Morningside Est	Lot 229	6/8/2010	1,456.00	
Valentine Estates	Parcel A 2260 S 1950 W WX	6/10/2010	2,402.40	
Zions Bank	5 N Main St Btfl	6/10/2010	1,498.80	
Foxboro North	Lot 305	6/10/2010	1,456.00	
Foxboro South	Lot 417	6/15/2010	1,456.00	
Eaglepoint Est	Lot 1115	6/17/2010	1,456.00	
Oak Hollow	Lot 18	6/24/2010	1,456.00	
In-N-Out Burger	475 N 700 W Cent	6/29/2010	6,697.60	35,350.80
Pineae Village PUD	Lot 101	7/1/2010	1,456.00	
Kneaders	1050 N 500 E NSL	7/1/2010	2,475.20	
Valentine Estates	Lots 235, 305 & 307	7/1/2010	4,368.00	
Hidden Acres	Lot 151	7/8/2010	1,456.00	
Foxboro North	Lot 337	7/14/2010	1,456.00	
Foxboro South	Lot 439	7/15/2010	1,456.00	
Alda Verde B	Lot 14	7/15/2010	1,456.00	
Oak Hollow	Lot 18	7/16/2010	1,456.00	
Christensen Sub	Lot 2	7/19/2010	1,456.00	17,035.20
Pineae Village PUD	Lots 102, 213a-213f	8/2/2010	10,192.00	

Foxboro South	Lot 548	8/9/2010	1,456.00	
North Pointe Commercial Park	Lot 3	8/10/2010	2,912.00	
Valentine Estates	Lot 314	8/17/2010	1,456.00	
Mountain View	Lot 417	8/17/2010	1,456.00	
North Shadow Ridge	Lot 4	8/23/2010	1,456.00	
Eagle Pointe Est	Lot 1120	8/23/2010	1,456.00	
Wasatch Meadows	Lot 11	8/26/2010	1,456.00	21,840.00
Hidden Acres	Lot 2	9/2/2010	1,456.00	
Maple Hills Ph 6	Lot 510	9/9/2010	1,456.00	
Eaglewood Cove	Lot 301	9/10/2010	1,456.00	
Morningside Est	Lot 301	9/15/2010	1,456.00	
Ford Canyon	Lot 407	9/15/2010	1,456.00	
Summerwood Est	Lot 214	9/16/2010	1,456.00	
Mountain View	Lot 512	9/16/2010	1,456.00	10,192.00
Mountain View	Lot 6	10/5/2010	1,456.00	
Millcreek Meadows	Lot 429	10/7/2010	1,456.00	
Foxboro South	Lot 710	10/7/2010	1,456.00	
Foxboro North	Lot 3	10/8/2010	1,456.00	
Powers Est	Lot 217c	10/13/2010	1,456.00	
Pineae Village PUD	Lots 415, & 408	10/19/2010	2,912.00	
Mountain View	Lot 707	10/19/2010	1,456.00	
Hidden Hollow	Lot 3	10/20/2010	1,456.00	
Oak Hollow	Lots 215, 238, & 206 401-410	10/28/2010	18,928.00	32,032.00
Valentine Estates	Lot 20	11/3/2010	1,456.00	
Silver Oaks	Lot 323a	11/3/2010	1,456.00	
Foxboro North	Lots 22, 34	11/3/2010	2,912.00	
Silver Oaks	Lot 3	11/5/2010	1,456.00	
Rockin U Acres	Lot 411	11/5/2010	1,456.00	
Foxboro South	355 S 400 W Cent	11/16/2010	1,456.00	
M & B Kim Dunn	Lot 513	11/17/2010	1,456.00	
Mountain View	Lot 8	11/17/2010	1,456.00	
Parkhills	Lot 326	11/18/2010	1,456.00	
Foxboro North	Lots 4, 13	11/18/2010	2,912.00	
Silver Oaks	Lot 103	11/22/2010	1,456.00	
Legacy Subdivision	Lot 36	11/29/2010	1,456.00	20,384.00
Heritage Point	Lot 338	12/2/2010	1,456.00	
Foxboro North	Lots 8-9	12/6/2010	2,912.00	
Hughes Bus Park	Lot 3	12/7/2010	1,456.00	
Rick Creek Sub	Lot 403	12/13/2010	1,456.00	
Mountain View	Lot 13	12/20/2010	1,456.00	
Oak Hollow	Lot 410	12/21/2010	1,456.00	
Mountain View	Lot 33	12/30/2010	1,164.80	11,356.80
Huggard Sub	Lot 2 Refund double payment	6/3/2010	(1,486.00)	(1,486.00)
Mountain View	Lot 228 Refund double payment	4/19/2010	(1,456.00)	(1,456.00)

100  
**Totals** \$ 285,461.60    \$ 285,461.60

**Source:** District accounting records, impact fee study and Resolution 36.

**Note:** Because of the nature of providing wastewater collection and treatment, facilities are always built in anticipation of growth. Impact fees are therefore collected in arrears and are used to reimburse the District's capital account. Therefore, no schedule for impact fees for expenditures is available since they are considered expended as soon as they are collected. See the statistical section for capital expenditures. Utah Code 11-36-301, states that a local political subdivision collecting impact fees are required to submit to the State Auditor a report that identifies: 1) *Impact fee funds by the year in which they are received*, 2) *The project from which the funds are collected*, 3) *The capital project for which the funds were budgeted*, 4) *The project schedule for expenditure*.

The District's impact fee is \$1,456 per residence or residential equivalent (EDU).

In 1997, the District performed an analytical review on impact fee costs based upon Utah code 11-36-100 to 11-36-300.

## **SOUTH DAVIS SEWER DISTRICT**

### **Schedule of Impact Fees Treatment Plant Last Ten Years**

<b>Year Collected</b>	<b>Impact Fee</b>	<b>Interest</b>	<b>Total</b>
2001	\$ 781,945	\$ 33,987	\$ 815,932
2002	817,140	18,012	835,152
2003	908,085	15,122	923,207
2004	1,177,623	20,508	1,198,131
2005	1,639,086	53,374	1,692,460
2006	1,078,167	52,967	1,131,134
2007	1,189,019	62,135	1,251,154
2008	1,113,553	36,052	1,149,605
2009	605,482	6,340	611,822
2010	285,462	1,425	286,887
<b>Total</b>	<b>\$ 9,595,562</b>	<b>\$ 299,923</b>	<b>\$ 9,895,485</b>

**Source:** District accounting records, impact fee study, and Resolution 36.

**Note:** Because of the nature of providing wastewater collection and treatment, facilities are always built in anticipation of growth. Impact fees are therefore collected in arrears and are used to reimburse the District's capital account. Therefore, no schedule for impact fee expenditures is available since they considered expended as soon as they are collected. See statistical section for capital expenditures. In 1997, the District did an analytical review on impact fee costs based upon changes in the Utah Code, Sections 11-36-100 to 11-36-300. The District's impact fee is \$1,456.00 per EDU.